

**ANDERSON EXHIBIT 6J**

CIVIL ACTION NO. 00 CV10698 MEL

<b>Defendant MYLAN</b> <b>HALOPERIDOL</b> <b>5 mg Tablets, 1000s</b> <b>00378-0327-10</b>						
Year	False "AWP" Reported Through Red Book	False "AWP" Reported Through FDB Blue Book	Medispan "AWP"	Texas "WEAC" Medicaid Reimbursement Based On False Reported Prices **	Relator's Cost <u>Contract</u> Price	Invoice Price to Wholesaler
1993	\$577.12	\$577.12	\$577.12			
1994	\$577.12	\$577.12	\$577.12			\$17.84
1995	\$577.12	\$577.12	\$577.12			\$17.84
1996	\$631.85	\$631.85	\$631.85 \$633.95			\$17.84
1997	\$650.63		\$650.63		\$13.25	\$17.84
1998	\$650.63		\$650.63		\$13.25	\$17.84
1999	\$650.63		\$651.55	\$32.81	\$15.24	\$30.84
2000	\$684.10		\$684.10	\$32.81	\$24.96	\$30.84
2001	\$684.10		\$684.10	\$32.81	\$25.41	\$30.84
2002	\$684.10		\$684.10		\$31.15	\$40.26
2003	\$780.00		\$780.00	\$123.42	\$104.50	\$122.61

\*\* Amounts contained in the Texas WEAC (Wholesale Estimated Acquisition Cost) reimbursement column also reflect the fact that the Defendant's price and cost representations were falsely inflated. See paragraphs 112 - 114 herein.

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Defendant MYLAN VERAPAMIL 120 mg Tablets, 100s 00378-0772-01						
Year	False "AWP" Reported Through Red Book	False "AWP" Reported Through FDB Blue Book	Medispan "AWP"	Texas "WEAC" Medicaid Reimbursement Based On False Reported Prices **	Relator's Cost <u>Contract Price</u>	Invoice Price to Wholesaler
1993	\$28.99		\$28.99			
1994	\$28.99	\$28.99	\$28.99			\$5.79
1995	\$28.99	\$28.99	\$35.25		\$4.95	\$5.79
1996	\$32.45	\$35.45	\$35.45		\$4.95	\$6.05
1997	\$35.45		\$35.45	\$6.44	\$3.78	\$6.05
1998	\$35.45		\$35.45	\$6.44	\$3.78	\$6.05
1999	\$35.45		\$37.20 \$39.10	\$6.44		\$6.05
2000	\$39.10		\$39.35	\$6.44	\$4.68	\$6.05
2001	\$39.35		\$39.35	\$6.44	\$4.68	\$6.05
2002	\$39.35		\$39.35		\$5.59	\$7.79
2003	\$39.35		\$39.35	\$9.80	\$8.21	\$9.74

\*\* Amounts contained in the Texas WEAC (Wholesale Estimated Acquisition Cost) reimbursement column also reflect the fact that the Defendant's price and cost representations were falsely inflated. See paragraphs 112 - 114 herein.

239. In addition to falsely inflating its drug price representations for Medicaid reimbursement purposes, MYLAN failed to pay the States' Medicaid Programs the full amount of the Medicaid rebate required of it by 42 U.S.C. §1396r-8(b)(1)(A) for drugs specified herein. Medicaid rebate amounts are intended to enable the Medicaid programs to benefit from the best drug prices available to large commercial customers. MYLAN was required to report truthfully to CMS Average Manufacturers Prices (AMP) for the specified



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drugs, pursuant to 42 U.S.C. §1396r-8(b)(3)(A) and 42 U.S.C. §1396r-8(b)(3)(C)(ii). The Medicaid rebate amount is sufficient to meet the intent of the Rebate Statute only when MYLAN's WAC amounts, used for reimbursement, are also truthfully reported. MYLAN's AMP reports for the specified drugs are excessively less than its reports of WAC. Accordingly, MYLAN's false reports of prices include any AMPs that it understated and/or WACs that it overstated. The Federal Government's expenditures increased as a direct result of MYLAN'S underpayment of its Medicaid rebate obligations, and/or manipulation of Medicaid reimbursement amounts.

240. As a result of MYLAN'S actions as alleged herein, the UNITED STATES has sustained damages, and MYLAN is liable to the United States for civil penalties and treble damages as provided by the False Claims Act.

**SECTION NO. 27  
THE SPECIFIC FALSE PRICE AND COST  
REPRESENTATIONS OF DEFENDANT  
PAR AS TO MEDICAID**

241. From on or before August 1, 1995 and continuing through the present date, PAR knowingly caused Medicaid to pay false or fraudulent claims for prescription drugs, including those specified in this Section, and further made or used false records statements to get such false or fraudulent claims paid or approved. As a result of the said actions of PAR and those persons and entities acting directly or indirectly in concert with PAR, Medicaid paid grossly excessive, unreasonable and unlawful amounts for claims for the

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drugs, including those specified in this Section. The acts committed by PAR that caused Medicaid to pay or approve said false or fraudulent claims included, but were not necessarily limited to, knowingly making false or fraudulent representations about prices and costs of the drugs, including those specified in this Section which PAR knew would be utilized by Medicaid in paying or approving claims for such drugs and using the inflated Spread created by its false representations of prices and costs as a financial inducement to increase or maintain sales and marketshare of those drugs. Each of PAR'S false representations was utilized by Medicaid in paying or approving claims for the drugs, including those specified in this Section.

242. During the entire period of time specified in this Section, PAR knowingly caused its false or fraudulent price and cost representations to be reported by the recognized price publishing compendia known as Red Book, Blue Book and First DataBank's Automated Services and Medi-Span and further made or used false records or statements regarding the prices and costs of its drugs, including those specified in this Section and submitted same to Medicaid. PAR made or caused to be made approximately 37,743,003 false statements in the form of false or fraudulent price and cost representations to the state Medicaid Programs.

243. By way of example, PAR'S price and cost representations for certain of the drugs in question, as reported by PAR are shown in the following chart. In comparison, the amount listed under the Relator's Cost column represents the actual contract prices that were available to the Relator for the listed drugs. The column "invoice price to wholesaler"



represents the prices listed as invoice prices by one or more major wholesalers such as McKesson or Bergen Brunswig and available to the Relator through catalogs or computer purchasing software. As a very small infusion pharmacy, the Relator did not receive the lowest prices available to volume purchasers. Accordingly, in many instances the cost to Providers for the drugs was significantly lower than that paid by the Relator. For Providers that paid less, the Spread on the drugs was correspondingly greater than the Spread on the same drugs available to the Relator. A listing of drugs with respect to which PAR knowingly caused Medicaid to pay falsely inflated reimbursement amounts by reporting falsely inflated drug costs and prices is contained in **Exhibit "1"** (Medicaid only) attached hereto and incorporated herein by reference.

DEXAMETHASONE 4mg, 100's NDC # 49884-0087-01						
Year	False "AWP" Reported Through Red Book	False "AWP" Reported Through FDB Blue Book	Medispan "AWP"	False Direct Price Reported Through FDB or Blue Book	Relator's Cost Contract Price	Invoice Price to Wholesaler
1993			\$21.05			
1994			\$21.05			\$8.75
1995			\$21.05			\$8.73
1996			\$32.00			\$8.28
1997			\$32.00			\$8.28
1998			\$58.40			\$8.28
1999			\$58.40			\$8.28
2000			\$182.00		\$6.12	\$8.28

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<b>Defendant: PAR</b> <b>DEXAMETHASONE</b> <b>4mg, 100's</b> <b>NDC # 49884-0087-01</b>						
Year	False "AWP" Reported Through Red Book	False "AWP" Reported Through FDB Blue Book	Medispan "AWP"	False Direct Price Reported Through FDB or Blue Book	Relator's Cost Contract Price	Invoice Price to Wholesaler
2001			\$182.00		\$6.12	\$8.28
2002			\$182.00		\$6.02	\$8.28
2003	\$182.00		\$182.00			\$8.36
2004			\$182.00		\$5.64	

244. As a result of PAR'S actions as alleged herein, the UNITED STATES has sustained damages, and PAR is liable to the United States for civil penalties and treble damages as provided by the False Claims Act.

**SECTION NO. 28**  
**THE SPECIFIC FALSE PRICE AND COST**  
**REPRESENTATIONS OF DEFENDANT**  
**PUREPAC AS TO MEDICAID**

245. From on or before August 1, 1995 and continuing through the present date, PUREPAC knowingly caused Medicaid to pay false or fraudulent claims for prescription drugs, including those specified in this Section, and further made or used false records statements to get such false or fraudulent claims paid or approved. As a result of the said actions of PUREPAC and those persons and entities acting directly or indirectly in concert



with PUREPAC, Medicaid paid grossly excessive, unreasonable and unlawful amounts for claims for the drugs, including those specified in this Section. The acts committed by PUREPAC that caused Medicaid to pay or approve said false or fraudulent claims included, but were not necessarily limited to, knowingly making false or fraudulent representations about prices and costs of the drugs, including those specified in this Section which PUREPAC knew would be utilized by Medicaid in paying or approving claims for such drugs and using the inflated Spread created by its false representations of prices and costs as a financial inducement to increase or maintain sales and marketshare of those drugs. Each of PUREPAC'S false representations was utilized by Medicaid in paying or approving claims for the drugs, including those specified in this Section.

246. During the entire period of time specified in this Section, PUREPAC knowingly caused its false or fraudulent price and cost representations to be reported by the recognized price publishing compendia known as Red Book, Blue Book and First DataBank's Automated Services and Medi-Span and further made or used false records or statements regarding the prices and costs of its drugs, including those specified in this Section and submitted same to Medicaid. PUREPAC made or caused to be made approximately 38,205,028 false statements in the form of false or fraudulent price and cost representations to the state Medicaid Programs.

247. By way of example, PUREPAC'S price and cost representations for certain of the drugs in question, as reported by PUREPAC are shown in the following chart. In comparison, the amount listed under the Relator's Cost column represents the actual



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contract prices that were available to the Relator for the listed drugs. The column "invoice price to wholesaler" represents the prices listed as invoice prices by one or more major wholesalers such as McKesson or Bergen Brunswig and available to the Relator through catalogs or computer purchasing software. As a very small infusion pharmacy, the Relator did not receive the lowest prices available to volume purchasers. Accordingly, in many instances the cost to Providers for the drugs was significantly lower than that paid by the Relator. For Providers that paid less, the Spread on the drugs was correspondingly greater than the Spread on the same drugs available to the Relator. A listing of drugs with respect to which PUREPAC knowingly caused Medicaid to pay falsely inflated reimbursement amounts by reporting falsely inflated drug costs and prices is contained in **Exhibit "1"** (Medicaid only) attached hereto and incorporated herein by reference.

Defendant PUREPAC PROPRANOLOL/HCTZ 40mg/25mg, 500s NDC # 00228-2358-50						
Year	False "AWP" Reported Through Red Book	False "AWP" Reported Through FDB Blue Book	Medispan "AWP"	False Direct Price Reported Through FDB or Blue Book	Relator's Cost Contract Price	Invoice Price to Wholesaler
1993			\$118.60			
1994			\$128.75			
1995	\$128.75		\$128.75			

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<b>Drug Name: PUREPAC  PROPRANOLOL/HCTZ  40mg/25mg, 500s  NDC # 00228-2358-50</b>						
Year	False "AWP" Reported Through Red Book	False "AWP" Reported Through FDB Blue Book	Medispan "AWP"	False Direct Price Reported Through FDB or Blue Book	Relator's Cost Contract Price	Invoice Price to Wholesaler
1996	\$128.75	\$128.75	\$128.75		\$19.74	\$26.22
1997	\$128.75		\$128.75		\$19.74	\$26.22
1998	\$128.75		\$495.90		\$19.74	
1999	\$495.90		\$154.35			
2000	\$154.35		\$154.35			
2001	\$154.35		\$154.35		\$24.16	\$26.22
2002	\$199.40		\$199.40		\$36.21	\$39.76
2003	\$199.40		\$199.40		\$36.65	\$37.78
2004	\$199.40		\$199.40		\$36.65	\$37.78

248. As a result of PUREPAC'S actions as alleged herein, the UNITED STATES has sustained damages, and PUREPAC is liable to the United States for civil penalties and treble damages as provided by the False Claims Act.



**SECTION NO. 29  
THE SPECIFIC FALSE PRICE AND COST  
REPRESENTATIONS OF DEFENDANT  
QUALITEST AS TO MEDICARE AND MEDICAID**

249. From on or before August 1, 1995 and continuing through the present date, QUALITEST knowingly caused Medicare/Medicaid to pay false or fraudulent claims for prescription drugs, including those specified in this Section, and further made or used false records or statements to get such false or fraudulent claims paid or approved. As a result of the said actions of QUALITEST and those persons and entities acting directly or indirectly in concert with QUALITEST, Medicare/Medicaid paid grossly excessive, unreasonable and unlawful amounts for claims for the drugs, including those specified in this Section. The acts committed by QUALITEST that caused Medicare/Medicaid to pay or approve said false or fraudulent claims included, but were not necessarily limited to, knowingly making false or fraudulent representations about prices and costs of the drugs, including those specified in this Section, which QUALITEST knew would be utilized by Medicare/Medicaid in paying or approving claims for such drugs and using the inflated spread created by its false representations of prices and costs as a financial inducement to increase or maintain sales and marketshare of those drugs. Each of QUALITEST's representations was utilized by Medicare/Medicaid in paying or approving claims for the drugs, including those specified in this Section.

250. During the entire period of time specified in this section, QUALITEST knowingly caused its false or fraudulent price and cost representations to be reported by

Red Book, Blue Book and First DataBank's Automated Services and Medispan and further made or used false records or statements regarding the prices and costs of its drugs, including those specified in this Section and submitted same to the Medicare/Medicaid. QUALITEST made and/or caused to be made approximately 39,579,706 false statements in the form of false or fraudulent price and costs representations to the state Medicaid Programs and the Medicare Program.

251. By way of example, QUALITEST's price and cost representations for certain of the drugs in question, as reported by QUALITEST are shown in the following chart. In comparison, the amount listed under the Relator's Cost column reflects the actual contract prices that were available to the Relator for the listed drugs. The column "invoice price to wholesaler" represents the prices listed as invoice prices by one or more major wholesalers such as McKesson or Bergen Brunswig and available to the Relator through catalogs or computer purchasing software. As a very small infusion pharmacy, the Relator did not receive the lowest prices available to volume purchasers. Accordingly, in many instances the cost to Providers for the drugs was significantly lower than that paid by the Relator. For Providers that paid less, the spread on the drugs was correspondingly greater than the spread on the same drugs available to the Relator. A listing of drugs with respect to which QUALITEST knowingly caused Medicare/Medicaid to pay falsely inflated reimbursement amounts by reporting falsely inflated drug costs and prices is contained in **Exhibits "1"** (Medicaid) **and "2"** (Medicare/Medicaid) attached hereto.



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<b>Defendant QUALITEST</b> <b>AMITRIPTYLINE</b> <b>50mg, 1,000's</b> <b>NDC # 00603-2214-32</b>						
Year	False "AWP" Reported Through Red Book	False "AWP" Reported Through FDB Blue Book	Medispan "AWP"	False Direct Price Reported Through FDB or Blue Book	<u>Relator's Cost</u> <u>Contract Price</u>	Invoice Price to Wholesaler
1993	\$30.73		\$33.45			
1994	\$45.05	\$45.05	\$45.05	\$10.55		\$10.56
1995	\$45.05	\$45.05	\$101.50	\$10.55		\$10.56
1996	\$101.50	\$101.50	\$101.50	\$11.85		\$11.86
1997	\$101.50		\$101.50			\$10.97
1998	\$101.50		\$116.51			\$10.97
1999	\$116.51		\$162.71			\$16.44
2000	\$162.71		\$162.71			\$16.44
2001	\$162.71		\$600.00			\$16.44
2002	\$600.00		\$600.00			\$16.44
2003	\$600.00		\$600.00		\$14.79	\$20.83
2004	\$602.00		\$600.00		\$21.91	\$32.25

252. As a result of QUALITEST'S actions as alleged herein, the UNITED STATES has sustained damages, and QUALITEST is liable to the United States for civil penalties and treble damages as provided by the False Claims Act.

**SECTION NO. 30  
THE SPECIFIC FALSE PRICE AND COST  
REPRESENTATIONS OF DEFENDANT  
ROXANE AS TO MEDICARE AND MEDICAID**

253. From on or before December 31, 1995 and continuing through the present date, ROXANE knowingly caused Medicare/Medicaid to pay false or fraudulent claims for prescription drugs, including those specified in this Section, and further made or used false records or statements to get such false or fraudulent claims paid or approved. As a result of the said actions of ROXANE and those persons and entities acting directly or indirectly in concert with ROXANE, Medicare/Medicaid paid grossly excessive, unreasonable and unlawful amounts for claims for the drugs, including those specified in this Section. The acts committed by ROXANE that caused Medicare/Medicaid to pay or approve said false or fraudulent claims included, but were not necessarily limited to, knowingly making false or fraudulent representations about prices and costs of the drugs, including those specified in this Section, which ROXANE knew would be utilized by Medicare/Medicaid in paying or approving claims for such drugs and using the inflated Spread created by its false representations of prices and costs as a financial inducement to increase or maintain sales and marketshare of those drugs. Each of ROXANE's representations was utilized by Medicare/Medicaid in paying or approving claims for the drugs, including those specified in this Section.

254. During the entire period of time specified in this section, ROXANE knowingly caused its false or fraudulent price and cost representations to be reported by Red Book, Blue Book and First DataBank's Automated Services and Medispan and further made or



used false records or statements regarding the prices and costs of its drugs, including those specified in this Section and submitted same to the Medicare/Medicaid. ROXANE made and/or caused to be made approximately 35,199,523 false statements in the form of false or fraudulent price and costs representations to the state Medicaid Programs and the Medicare Program.

255. By way of example, ROXANE's price and cost representations for certain of the drugs in question, as reported by ROXANE are shown in the following chart. In comparison, the amount listed under the Relator's Cost column reflects the actual contract prices that were available to the Relator for the listed drugs. The column "invoice price to wholesaler" represents the prices listed as invoice prices by one or more major wholesalers such as McKesson or Bergen Brunswig and available to the Relator through catalogs or computer purchasing software. As a very small infusion pharmacy, the Relator did not receive the lowest prices available to volume purchasers. Accordingly, in many instances the cost to Providers for the drugs was significantly lower than that paid by the Relator. For Providers that paid less, the Spread on the drugs was correspondingly greater than the Spread on the same drugs available to the Relator. A listing of drugs with respect to which ROXANE knowingly caused Medicare/Medicaid to pay falsely inflated reimbursement amounts by reporting falsely inflated drug costs and prices is contained in **Exhibits "1"** (Medicaid) **and "2"** (Medicare/Medicaid) attached hereto. Attached as **Exhibits "9"** and **"10"** are charts showing ROXANE's WACs and WEACs for certain of the drugs in question.

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<b>Defendant ROXANE</b> <b>FUROSEMIDE</b> <b>40 mg Tablets-1,000s</b> <b>00054-4299-31</b>						
Year	False "AWP" Reported Through Red Book	False "AWP" Reported Through FDB Blue Book	Medispan " AWP"	Texas "WEAC" Medicaid Reimbursement Based On False Reported Prices **	Relator's Cost <u>Contract</u> Price	Invoice Price to Wholesaler
1993	\$38.55	\$38.55	\$38.55			
1994	\$41.90	\$41.90	\$41.90	\$32.49		\$35.04
1995	\$45.25	\$41.90	\$45.25	\$32.49	\$7.29	\$29.01
1996	\$45.25	\$41.90	\$45.25	\$32.49	\$7.29	\$29.01
1997	\$45.25		\$45.25	\$32.49	\$7.29	\$29.01
1998	\$45.25		\$45.25	\$32.49		\$29.01
1999	\$45.25		\$45.25	\$32.49		\$29.01
2000	\$45.25		\$159.50	\$32.49	\$10.64	\$36.24
2001	\$159.50		\$159.50	\$32.49	\$10.64	\$36.24
2002	\$159.50		\$159.50		\$11.82	\$36.26
2003	\$172.18		\$172.18		\$18.69	\$36.26

\*\* Amounts contained in the Texas WEAC (Wholesale Estimated Acquisition Cost) reimbursement column also reflect the fact that the Defendant's price and cost representations were falsely inflated. See paragraphs 112 - 114 herein.

<b>Defendant ROXANE</b> <b>IPRATROPIUM BROMIDE</b> <b>2.5 ml, 60s</b> <b>00054-8402-21</b> <b>J7644, J7645</b>						
Year	False "AWP" Reported Through Red Book	Medispan AWP	False "AWP" Reported To CA or TX Through FDB Automated System	Texas "WEAC" Medicaid Reimbursement Based On False Reported Prices **	Relator's Cost <u>Contract</u> Price	Invoice Price to Wholesaler
1997	\$105.60	\$105.74	\$105.74-TX	\$55.10		
1998	\$105.74	\$105.74	\$105.74-TX			\$51.78
1999	\$105.74	\$105.74	\$105.74-TX	\$55.10	\$28.80	\$51.78



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Defendant ROXANE IPRATROPIUM BROMIDE 2.5 ml, 60s 00054-8402-21 J7644, J7645						
Year	False "AWP" Reported Through Red Book	Medispan AWP	False "AWP" Reported To CA or TX Through FDB Automated System	Texas "WEAC" Medicaid Reimbursement Based On False Reported Prices **	Relator's Cost <u>Contract Price</u>	Invoice Price to Wholesaler
2000	\$105.74	\$105.74	\$105.74-TX	\$55.10	\$28.12	\$37.70
2001	\$105.74	\$105.74		\$39.65	\$20.45	\$37.70
2002	\$105.74	\$105.74			\$20.45	\$37.26
2003	\$105.74	\$105.74		\$38.94	\$17.94	\$38.32

\*\* Amounts contained in the Texas WEAC (Wholesale Estimated Acquisition Cost) reimbursement column also reflect the fact that the Defendant's price and cost representations were falsely inflated. See paragraphs 112 - 114 herein.

Defendant ROXANE MEPERIDINE 100 mg Tablets 100s 00054-4596-25					
Year	False "AWP" Reported Through Red Book	Medispan "AWP"	Texas "WEAC" Medicaid Reimbursement Based On False Reported Prices**	Relator's Cost <u>Contract Price</u>	Invoice Price to Wholesaler
1993	\$24.81	\$25.68			
1994	\$28.70	\$28.70			
1995	\$28.70	\$28.70			
1996	\$28.70	\$28.70			
1997	\$130.55	\$130.55			
1998	\$130.55	\$130.55			\$86.16
1999	\$130.55	\$130.55	\$77.20		\$86.16
2000	\$130.55	\$130.55	\$77.20	\$59.28	\$73.41
2001	\$130.55	\$130.55	\$77.20	\$59.28	\$73.41